GOVERNMENT OF ANDHRAPRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) - Certain amendments to GO.MS.NO.583, Revenue (CT-II) Department, Dated 12.12.2017 -Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.451 Dated:06-11-2019

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt:07-06-2017.
(2) GO.MS.NO.583, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017.
(3) Notification No.16/2019, Central Tax (Rate), Dated:30-09-2019, Department of Revenue, Ministry of Finance, Government of India.
(4) From the Chief Commissioner of State Tax, A.P.,Vijayawada, Letter No.CCW/ GST/74/2015, dated:01-10-2019.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:07-11-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments to the notification issued in the GO.Ms.No.583, Revenue (Commercial Taxes-II) Department, Dated 12.12.2017, namely:-

AMENDMENT

In the said notification,-

(i) in the TABLE, against S.No.1, in column (3), after item (5), the following item shall be inserted, namely: -

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)";

(ii) in the ANNEXURE, against Condition No.1, in clause (e), the following proviso shall be inserted, namely: **-**

"Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.".

2 This notification shall be deemed to have come into force with effect on and from the 1s^{t} day of October, 2019.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER